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(*Enclosure.*)

TREASURY ACCOUNT DEPARTMENT,
No. T. 216 *Genl.*—4138.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
Dated 10*th July* 1905.

From

W. Dobbie, Esq.,
Accountant-General,
Madras.

To

All Treasury Officers
(*Except Bank of Madras and Deputy Collector, Madras*).

Sir,

In continuation of my letter No. 168 Genl.—3280, dated 20th June 1905, I have the honor to state that as the Registrar of the University of Madras now informs me that Heads of Institutions will be supplied with the required number of forms and that they will, when paying fees of the candidates into the Treasury, present to the Treasury Officer the required form of receipt to be granted by the Treasury, there will be no need for you to indent upon the Registrar for any forms.

I have, &c.,
(Signed) K. B. WAGH,
Dy. Accountant-General.

Circular No. 2078—*T. A. D.* 2, *dated* 24—25*th August* 1905.

To

All Heads of Departments and Offices.
All Treasury Officers and Officers privileged to draw pay abstracts.

The form of supplemental bill, *viz.*, Financial 19 A, used by many offices for arrear pay and allowances, besides being obsolete, is also defective, as it does not provide separate columns for noting the information required by the Civil Account Code for purposes of audit, and has not got the disburser's, etc., certificates, printed on them.

The Comptroller has the honor to request therefore that all officers privileged to draw pay abstracts will be so good as to draw all arrear claims also on the ordinary pay bill form.

From the 1st of September 1905, the Treasury Officers will refuse to make payments on bills prepared on this obsolete form (Financial 19 A).

The Superintendent, Government Press, is requested not to supply this form to any office hereafter.

Circular No. 2079—*T. A. D., dated* 5*th September* 1905.

To

All Heads of Departments and Offices.

The Comptroller has the honor to request that Heads of Departments will be so good as to furnish this office at a very early date with a memo showing separately the amount spent by them and the offices subordinate to them on account of fees for registration and insurance of parcels for delivery within the State during the past official year, to enable this office to report the same to Government as required by para 2 of Government Proceedings No. 5612-51—Mis. 900, dated 14th October 1902.

N. G. BASU,
Comptroller.

SPECIAL AUDIT DEPARTMENT.

To

The Deputy Commissioners, Treasury Department, of all Districts and Officer in charge, State Huzur Treasury, and all Heads of Departments.

Circular No. 2080—*Bills* 289, *dated* 6*th September* 1905.

REVENUE AND RECEIPTS PAID INTO ONE TREASURY ON ACCOUNT OF ANOTHER.

Instances of issues of P. S. T. Receipts for Revenue and Receipts received in one taluk on account of another, having been resorted to rather freely of late, involving needless additional

work on the Treasuries, the Comptroller, in consultation with the Heads of several Departments, has the honor to prescribe the procedure noted below to be followed in future as regards Revenue and Receipts paid in one Treasury on account of another.

1. *Registration Memo Fees.*—These remittances should be credited at once to the proper head in the Treasury at which they are tendered, the District Registrars on account of whom these amounts are received, being given the necessary intimation to make needful entries in their accounts.

2. *Sale Proceeds of Timber, Sandalwood, etc.*—These sums should be accompanied by a requisition from the Assistant Conservator or other District Forest Officers by whom the sales were conducted. The amounts should be credited at once to "Forest Remittances" and advice sent to the District Forest Officer concerned, clearly specifying the name of the purchaser or other person from whom the amounts were tendered and also the number and date of the advice or remittance chellan issued by the District Forest Officer to enable the latter to effect necessary entries in his books.

3. *Land Revenue.*—Chellans in duplicate containing all the particulars required in the Government Notification No. R. 2197—L. R. 34-04-3, dated 7th September 1904, should invariably accompany when any Land Revenue belonging to one district is tendered for receipt into a Government Treasury of another district. The sums should then be credited to the proper head of account, due intimation of the credit being sent to the Amildar of the taluk concerned.

In the case mentioned above, the Demand, Collection and Balance statements of the taluk or district to which the Revenue belongs will include the amounts collected elsewhere on its behalf, while the taluk or district in which the monies are actually received and credited will omit the same from its D. C. B. Statements. As there will be differences between Treasury credits and D. C. B. Statements in both the Districts, the information furnished by the receiving Treasury will afford materials for foot notes being inserted explanatory of such differences between the D. C. B. and the Treasury credits.

Note.—This does not contravene the provisions of Article 143, C. A. C., Vol. I, regarding the issue of P. S. T. R. for Land Revenue and Cesses. But applications for issue of Remittance Transfer Receipts should be accompanied with chellans in duplicate furnishing full particulars of the Revenue sought to be remitted.

4. *Sums tendered in Adjustment of Advances.*—The practice of issuing P. S. T. Receipts for sums tendered in adjustment of advances, except in the case of permanent advances, should be discontinued. Chellans tendered with such sums should clearly specify whether the original advance was made from permanent advance or otherwise. The chellans should also furnish the name of the Treasury from which, and the month in which, the original advance was drawn, the aggregate amount thereof, and the balance if any due after deducting the amount now tendered. The amounts so tendered should be credited to "advances recoverable" or other appropriate heads concerned and a schedule of such sums with full particulars and the original place of debit should accompany the Treasury Cash Accounts monthly.

5. To facilitate giving of the intimation above referred to to other taluks, &c., the use of counterfoil book in the following form is suggested.

N. G. BASU,
Comptroller.

FORM.

Date To Intimates that the sum of Rs.....has been tendered for credit in this Treasury by ..... on account of ..... and requests that necessary entries may be made in his books. The heads to which the sums are credited is shown below :— Signature.	Station and date. From..... To..... Intimates that a sum of Rs..... has been tendered for credit in this Treasury by ..... on account of .... and requests that necessary entries may be made in his books. The head to which the sums are credited is shown below :— Signature and Designation.	Receipt to be granted by the Treasury to the party tendering monies for credit. Received Rs. .. .. from..... on account of .... and credited this day to ....Date .....Treasury Officer in charge.